

the day occurring 15 years after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from California (Mr. RADANOVICH) and the gentlewoman from the Virgin Islands (Mrs. CHRISTENSEN) each will control 20 minutes.

The Chair recognizes the gentleman from California.

GENERAL LEAVE

Mr. RADANOVICH. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and include extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

Mr. RADANOVICH. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, H.R. 5311 is introduced by Mrs. JOHNSON of Connecticut and would establish the Upper Housatonic Valley National Heritage Area in Connecticut and Massachusetts. The valley is recognized for its cultural achievements through such authors as Herman Melville, Nathaniel Hawthorne and W.E.B. DuBois, and was the site of countless significant events in American history. Proponents of the bill hope to preserve, recognize, and enhance the area's contributions in literature, art, music, architecture, iron, paper, and its electrical equipment industries.

I would note that the text of the bill passed this House in the 108th Congress and in the previous session of the 109th Congress. I urge adoption of the bill.

Mr. Speaker, I reserve the balance of my time.

Mrs. CHRISTENSEN. Mr. Speaker, I yield myself such time as I may consume.

(Mrs. CHRISTENSEN asked and was given permission to revise and extend her remarks.)

Mrs. CHRISTENSEN. The majority has described the variety of historic and natural resources that will be preserved and interpreted in the proposed National Heritage Area, and we do not oppose this legislation.

We would note, however, that the majority's approach to heritage area legislation has been widely inconsistent. The Republican leadership has gone from opposing heritage areas to approving them in large packages to now approving some of the same ones over again as stand-alone bills.

This inconsistency is particularly frustrating to those of us, like myself, with heritage area proposals of our own which have been caught up in this needless legislative red tape and sometimes for several years and several Congresses. It is my hope that once we have approved H.R. 5311, the majority will provide all remaining meritorious heritage area proposals similar consideration.

Mr. Speaker, I yield back the balance of my time.

Mr. RADANOVICH. Mr. Speaker, I yield 4 minutes to the gentlewoman from Connecticut (Mrs. JOHNSON).

Mrs. JOHNSON of Connecticut. Mr. Speaker, I thank the gentleman from California for recognizing me on this bill to designate the Upper Housatonic Valley National Heritage Area. This area encompasses 29 towns in the hilly terrain of western Massachusetts and northwestern Connecticut which is a singular and important geographic and cultural area. And my colleague, Mr. OLIVER, while he may be here before we finish debate, has worked closely with me on this as it links our two districts together.

Its residents, over hundreds of years, have made significant national contributions to American literature, art, music and architecture, founded the iron industry in America, and host unique minerals and environmental treasures. This area has been awaiting designation for several years, and I am thrilled to have it on the floor today.

I would like to thank Chairman POMBO and the Resources Committee for recognizing that through this locally led initiative, the States of Connecticut and Massachusetts will be able to make real progress in protecting the river and the river valley, its heritage and also collaborating regionally to develop the economy in harmony with its history, environmental resources, and unique cultural heritage.

□ 1430

The Heritage designation enjoys overwhelming support throughout the region from individuals. Historic and civic organizations, local businesses, and local and State elected officials all have expressed strong support for the establishment of the National Heritage Area, and are enthusiastic about the potential that designation creates for the small towns of the area to work together to celebrate and preserve our heritage.

It has inspired the development of a local organization that has already begun hosting hiking events, historic visits and numerous educational programs, laying a new foundation for regional action for both preservation and economic development.

Congress established criteria in 2000 clarifying that designation requires a cultural, natural and historical heritage of national significance and must have broad public support and a qualified organization to manage the area. The National Park Service agreed that the Upper Housatonic Valley meets the Department's 10 criteria for designation and even cite it as a national model of how to become a National Heritage Area.

The Upper Housatonic Valley National Heritage Area will extend from Lanesboro, Massachusetts, 60 miles south to Kent, Connecticut. This region of New England is home to the Nation's first industrial iron sites from 1730 to the 1920s. The first blast furnace

was built here in 1762 by Ethan Allen and supplied the iron for the cannons that helped George Washington's Army defeat the British in Boston and to make other weapons for the soldiers of the Revolutionary War.

While many of the furnaces, mine sites and charcoal pits have been lost to development and time, those that remain are in need of refurbishment. The Beckley Furnace in Canaan, Connecticut, was designated as an official project by the Millennium Committee to Save America's Treasures and now has been well restored.

The valley's history as a cultural retreat from Boston and New York provides both past and current riches for the country. Since the 1930s, visitors from all over have come to hear music at Tanglewood, Massachusetts and Music Mountain in Falls Village, Connecticut; to see paintings at the Norman Rockwell Museum and at the Eric Sloane Museum and to watch serious theater at Stockbridge, Massachusetts, and Norfolk, Connecticut. Today's local authors have drawn on a long tradition going back to the 19th century when Herman Melville, Nathaniel Hawthorne and Edith Wharton lived and wrote in these hills.

The Housatonic Valley is also rich with environmental and recreational treasures. On the Housatonic River just below Falls Village, Connecticut, is one of the prize fly fishing centers in the northeast and is enjoyed by fishermen not only from Connecticut and Massachusetts, but the entire eastern seaboard.

Olympic rowers have trained on this river as our children have learned to swim, boat, fish and value its ecosystem. The Appalachian Trail winds through this area, as do the trails on Canaan Mountain and in the Great Mountain Forest.

The Upper Housatonic Valley with its remoteness from, but ties to, large cities occupies a special niche in our national culture, and I encourage my colleagues to support this legislation. I thank the gentleman from California.

Mr. RADANOVICH. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. BISHOP of Utah). The question is on the motion offered by the gentleman from California (Mr. RADANOVICH) that the House suspend the rules and pass the bill, H.R. 5311.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

PUYALLUP INDIAN TRIBE LAND CLAIMS SETTLEMENT

Mr. RADANOVICH. Mr. Speaker, I move to suspend the rules and pass the Senate bill (S. 1382) to require the Secretary of the Interior to accept the conveyance of certain land, to be held in trust for the benefit of the Puyallup Indian tribe.

The Clerk read as follows:

S. 1382

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. PUYALLUP INDIAN TRIBE LAND CLAIMS SETTLEMENT.

(a) IN GENERAL.—The Secretary of the Interior shall—

(1) accept the conveyance of the parcels of land within the Puyallup Reservation described in subsection (b); and

(2) hold the land in trust for the benefit of the Puyallup Indian tribe.

(b) LAND DESCRIPTION.—The parcels of land referred to in subsection (a) are as follows:

(1) PARCEL A.—Lot B, boundary line adjustment 9508150496, as depicted on the map dated August 15, 1995, held in the records of the Pierce County Auditor, situated in the city of Fife, county of Pierce, State of Washington.

(2) PARCEL B.—

(A) IN GENERAL.—Parcel B shall be comprised of land situated in the city of Fife, county of Pierce, State of Washington, more particularly described as follows:

(i) Lots 3 and 4, Pierce County Short Plat No. 8908020412, as depicted on the map dated August 2, 1989, held in the records of the Pierce County Auditor, together with portion of SR 5 abutting lot 4, conveyed by the deed recorded under Recording No. 9309070433, described as follows:

(I) That portion of Government lot 1, sec. 07, T. 20 N., R. 4 E., of the Willamette Meridian, described as commencing at Highway Engineer's Station AL 26 6+38.0 P.O.T. on the AL26 line survey of SR 5, Tacoma to King County line.

(II) Thence S88°54'30" E., along the north line of said lot 1 a distance of 95 feet to the true point of beginning.

(III) Thence S01°05'30" W87.4' feet.

(IV) Thence westerly to a point opposite Highway Engineer's Station AL26 5+50.6 P.O.T. on said AL26 line survey and 75 feet easterly therefrom.

(V) Thence northwesterly to a point opposite AL26 5+80.6 on said AL26 line survey and 55 feet easterly therefrom.

(VI) Thence northerly parallel with said line survey to the north line of said lot 1.

(VII) Thence N88°54'30" E., to the true point of beginning.

(ii) Chicago Title Insurance Company Order No. 4293514 lot A boundary line adjustment recorded under Recording No. 9508150496, as depicted on the map dated August 15, 1995, held in the records of the Pierce County Auditor.

(B) EXCLUSION.—Excluded from Parcel B shall be that portion of lot 4 conveyed to the State of Washington by deed recorded under recording number 9308100165 and more particularly described as follows:

(i) Commencing at the northeast corner of said lot 4.

(ii) Thence N89°53'30" W., along the north line of said lot 4 a distance of 147.44 feet to the true point of beginning and a point of curvature.

(iii) Thence southwesterly along a curve to the left, the center of which bears S0°06'30" W., 55.00 feet distance, through a central angle of 89°01'00", an arc distance of 85.45 feet.

(iv) Thence S01°05'30" W., 59.43 feet.

(v) Thence N88°54'30" W., 20.00 feet to a point on the westerly line of said lot 4.

(vi) Thence N0°57'10" E., along said westerly line 113.15 feet to the northwest corner of said lot 4.

(vii) Thence S89°53'30" east along said north line, a distance of 74.34 feet to the true point of beginning.

(3) ADDITIONAL LOTS.—Any lots acquired by the Puyallup Indian tribe located in block

7846, 7850, 7945, 7946, 7949, 7950, 8045, or 8049 in the Indian Addition to the city of Tacoma, State of Washington.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from California (Mr. RADANOVICH) and the gentlewoman from the Virgin Islands (Mrs. CHRISTENSEN) each will control 20 minutes.

The Chair recognizes the gentleman from California.

GENERAL LEAVE

Mr. RADANOVICH. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and include extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

Mr. RADANOVICH. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, S. 1382 will expedite the approval process for relocating a casino owned by the Puyallup Indian tribe of Washington State. This business is affected by the planned expansion of the Port of Tacoma. On November 16, 2004 the Port of Tacoma, State of Washington, the tribe and the cities of Fife and Tacoma signed an agreement to pursue a major expansion of terminal facilities at that time Port of Tacoma.

The agreement allows the tribe to move its Emerald Queen Casino, which is impacted by the construction of the new Port of Tacoma terminal facility, to a new location within the boundaries of the tribe's reservation. The agreement will create nearly 4,000 jobs for the local area and increase the cargo capacity of the Port of Tacoma, already the seventh busiest waterborne freight gateway in the United States.

S. 1382 has the full support of the Washington State delegation, and I look forward to the support of this House.

Mr. Speaker, I reserve the balance of my time.

Mrs. CHRISTENSEN. Mr. Speaker, I yield myself such time as I may consume.

(Mrs. CHRISTENSEN asked and was given permission to revise and extend her remarks.)

Mrs. CHRISTENSEN. I rise in strong support of this legislation and to congratulate the gentleman from Washington, NORM DICKS, who is the author of the House companion bill.

Mr. DICKS has worked tirelessly over the last several months to bring this bill before us today. This provision would enable the Puyallup Indian tribe to continue its ability to provide needed services to its members and to preserve a significant number of jobs held by both Indians and non-Indians.

The port and other State and local entities support the tribe's effort to have this land placed into trust. Once enacted, this legislation will assist the tribe in its business ventures.

I would again pay tribute to Congressman DICKS for his tenacity in get-

ting this bill moved through the House. This provision has already passed the Senate and has the support of State and local government.

I urge all of our colleagues to support the passage of S. 1382.

Mr. Speaker, I would like to yield such time as he might consume to the sponsor of the bill, Mr. DICKS.

Mr. DICKS. Mr. Speaker, I appreciate the distinguished gentlewoman from the Virgin Islands for recognizing me. I want to thank the chairman and the others who presented the bill.

I rise in strong support of this bill, S. 1382, which would require that reservation land be put into trust on behalf of the Puyallup Indians. I introduced similar legislation in the House, which was approved by the Resources Committee in March.

Passage of the Senate bill today will clear the legislation for the President's signature. I want to thank Resources Chairman POMBO for his support of this legislation and the action of the Resources Committee took to move the bill forward. I also want to extend my gratitude toward ranking Democratic Member RAHALL for his assistance. The staff of both of these Members have been very helpful.

The legislation is consistent with previous actions that Congress has taken on behalf of the Puyallup tribe. After many years of negotiations, the tribe and the local community came together to settle the serious and longstanding land claims that affected a large portion of what is now the Port of Tacoma.

When the settlement agreement was reached in 1989, Congress approved specific legislation authorizing the terms of this landmark settlement, which has now led to robust development in the Port of Tacoma. The creation of a substantial number of new jobs in shipping and trade-related businesses and to the development of many new tribal enterprises that will sustain the current and next generation of Puyallup tribe members really was a win-win situation for the tribe, the Port of Tacoma, the city of Tacoma, the city of Fife and for Pierce County.

With the support of Congress, it has resulted in a very productive working relationship between all of those parties. A prime example of this improved relationship is the mutually beneficial situation that led to the legislation we are considering today.

A few years ago, the Port of Tacoma was presented with the opportunity to build a large new container terminal that would lead to the creation of many new family wage jobs if it could build on tribal-owned land in the port. After some negotiation, the tribe agreed to relocate a casino that was situated on this land in order to allow for the type of cargo-handling development to occur at the waterfront, consistent with the goals of the settlement agreement.

This is another case in which everyone wins. The State of Washington and

all local governments have recognized the tribe's cooperative spirit and have actively supported this relocation. Thus, this legislation would simply allow for the alternate parcel of reservation land in Fife to be put into trust status in order to meet the requirements of the State of Washington.

Again, I want to thank the chairman, the ranking member and the Resources Committee for their assistance in moving this piece of legislation that will result in further job creation and economic development in the Port of Tacoma, not only helping the tribe in the local community, but positively affecting our Nation's balance of trade.

Mrs. CHRISTENSEN. I yield back the balance of my time.

Mr. RADANOVICH. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. RADANOVICH) that the House suspend the rules and pass the Senate bill, S. 1382.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the Senate bill was passed.

A motion to reconsider was laid on the table.

PROVIDING FOR CONCURRENCE BY HOUSE WITH AMENDMENT IN SENATE AMENDMENT TO H.R. 1499, HEROES EARNED RETIREMENT OPPORTUNITIES ACT

Mr. SAM JOHNSON of Texas. Mr. Speaker, I move to suspend the rules and agree to the resolution (H. Res. 803) providing for the concurrence by the House with amendment in the amendment of the Senate to H.R. 1499.

The Clerk read as follows:

H. RES. 803

Resolved, That upon the adoption of this resolution the bill (H.R. 1499) entitled "An Act to amend the Internal Revenue Code of 1986 to allow members of the Armed Forces serving in a combat zone to make contributions to their individual retirement plans even if the compensation on which such contribution is based is excluded from gross income, and for other purposes", with the Senate amendment thereto, shall be considered to have been taken from the Speaker's table to the end that the Senate amendment thereto be, and the same is hereby, agreed to with an amendment as follows:

Add at the end of the Senate amendment the following:

Page 3, after line 3, insert the following new subsection:

(C) CONTRIBUTIONS FOR TAXABLE YEARS ENDING BEFORE ENACTMENT.—

(1) IN GENERAL.—In the case of any taxpayer with respect to whom compensation was excluded from gross income under section 112 of the Internal Revenue Code of 1986 for any taxable year beginning after December 31, 2003, and ending before the date of the enactment of this Act, any contribution to an individual retirement plan made on account of such taxable year and not later than the last day of the 3-year period beginning on the date of the enactment of this Act shall be treated, for purposes of such Code, as having been made on the last day of such taxable year.

(2) WAIVER OF LIMITATIONS.—

(A) CREDIT OR REFUND.—If the credit or refund of any overpayment of tax resulting from a contribution to which paragraph (1) applies is prevented at any time by the operation of any law or rule of law (including res judicata), such credit or refund may nevertheless be allowed or made if the claim therefor is filed before the close of the 1-year period beginning on the date that such contribution is made (determined without regard to paragraph (1)).

(B) ASSESSMENT OF DEFICIENCY.—The period for assessing a deficiency attributable to a contribution to which paragraph (1) applies shall not expire before the close of the 3-year period beginning on the date that such contribution is made. Such deficiency may be assessed before the expiration of such 3-year period notwithstanding the provisions of any other law or rule of law which would otherwise prevent such assessment.

(3) INDIVIDUAL RETIREMENT PLAN DEFINED.—For purposes of this subsection, the term "individual retirement plan" has the meaning given such term by section 7701(a)(37) of such Code.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Texas (Mr. SAM JOHNSON) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Texas.

Mr. SAM JOHNSON of Texas. Mr. Speaker, this is an important bill that will allow our troops serving in combat zones to contribute some of their tax-exempt combat pay to retirement savings. Because combat pay is exempt from tax, it does not qualify as earned income that is normally allowed in an individual retirement account.

Mr. Speaker, I would now like to yield as much time as she may consume to the Representative from North Carolina (Ms. FOXX).

□ 1445

Ms. FOXX. Mr. Speaker, I am truly honored to be here today. I am honored because the mere consideration of this bill represents the greatness of our Republican democracy. At this time 2 years ago, I dreamed of coming before this House and working for the people of the Fifth Congressional District of North Carolina. Here I am today promoting a bill I wrote to help those very constituents who deserve it the most.

Just over a year ago, the family of Army Specialist Michael Hensley from my district in Clemmons, North Carolina, contacted me with a problem that his son and many of our other brave soldiers are facing.

Specialist Hensley wanted to do the responsible thing by making the maximum allowable contribution to his individual retirement account, but found out that because of the nature of his wages, he would not be able to contribute to his nest egg this year. Thanks to the Republican leadership of this House, we stand here this afternoon to solve this problem.

Mr. Speaker, our current Tax Code wrongfully prohibits many of our brave men and women serving in combat zones from taking advantage of individual retirement accounts, or IRAs.

Most soldiers serving in these combat zones are paid in wages designated as military hazard pay. As deployment times have grown longer and longer, many soldiers now serve entire calendar years overseas, making their yearly compensation consist of hazard pay exclusively. These wages are not taxed, nor should they be. However, since this compensation is nontaxable, the wages are not eligible for IRA contributions. That is entirely unfair.

As we all know, IRAs are an excellent tool for responsible retirement savings, and responsible retirement savings should be encouraged for everyone, but especially for those who take up arms in war zones and fight for our freedom.

The men and women defending America in harm's way overseas should not be excluded from fully participating in the important retirement investment opportunity that IRAs provide because of a glitch in our Tax Code.

H.R. 1499, the Heroes Earned Retirement Opportunities, or HERO Act, will correct this serious injustice. The HERO Act simply designates combat hazard pay earned by a member of the Armed Forces as eligible for contribution to retirement accounts. The legislation, which is endorsed by the Reserve Officers Association and the Military Officers Association of America, would not actually tax these wages. It would merely allow them to be invested in the same retirement accounts available to all Americans.

To quote the Military Officers Association of America in their letter of support for the bill: "This change makes perfect sense in view of all we are asking our servicemembers to do in the war on terror in Iraq, Afghanistan and elsewhere." I could not have said it better myself.

Mr. Speaker, our heroes defending America overseas certainly deserve the same access to retirement savings that we receive. In fact, we should be encouraging and even facilitating retirement savings whenever possible. Americans need to take responsibility for and control of their retirement. Those responsible enough to save their hard-earned wages should be rewarded, not burdened with taxes and regulations.

I would like to thank our Republican majority leader, JOHN BOEHNER, as well as Chairman BILL THOMAS, for recognizing the importance of this bill and for expeditiously bringing it to the floor of this House. I would also like to thank Chairman DUNCAN HUNTER for his service to our Nation in Vietnam, for his excellent leadership on the House Armed Services Committee and for cosponsoring and supporting this great bill. His commitment to our troops is to be applauded.

Lastly, I would like to thank Congressman SAM JOHNSON for his 29 years of service to our Nation and for his cosponsorship of this bill and his assistance in the Ways and Means Committee to bring the bill to the floor of the House. Congressman JOHNSON is a